

EXHIBIT 1

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.) Case No. 01-01139 (JKF)
) (Jointly Administered)
Debtors.) RE: 19390 & 19627

**ORDER GRANTING RELIEF SOUGHT IN DEBTORS'
TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**

Upon the Twenty-Sixth Omnibus Objection to Claims (Substantive) (the "Twenty-Sixth Omnibus Objection") filed by the above captioned debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order expunging and disallowing or reducing, as appropriate, certain claims (collectively, the "Claims" and, each a "Claim"); and no previous application having been made, and upon consideration of the matters set forth herein; and due and proper notice of the Twenty-Sixth Omnibus Objection having been given, it is hereby

ORDERED that except as hereinafter stated, the relief sought in the Twenty-Sixth Omnibus Objection is granted to the extent not inconsistent with the language herein and with the Exhibit attached hereto; and it is further

ORDERED that the Objection to the Duplicate Claim listed on Exhibit A to this Order is sustained and the Duplicate Claim is disallowed and expunged for all purposes; and it is further

ORDERED that the Objection to the Modified Claims listed on Exhibit B to this Order is sustained and the Modified Claims are reduced and allowed in the amounts and for the reasons reflected on Exhibit B; and it is further

ORDERED that pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, made applicable in a contested matter by Rule 7054 and 9014 of the Federal Rules of Bankruptcy Procedure, the Court hereby directs entry of a final judgment with respect to the Disputed Claims

objected to in the Twenty-Sixth Omnibus Objection as to which relief is entered by this Court, the Court having determined that there is no just reason for delay in the entry of judgment on these matters; and it is further

ORDERED that, this Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Dated: October 1, 2008

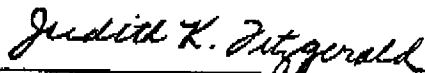

Honorable Judith K. Fitzgerald
United States Bankruptcy Judge SAJ

EXHIBIT A

DEBTORS' TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**Exhibit A – Duplicate Claim**

<u>Claimant</u>	<u>Duplicate Claim To Be Expunged</u>	<u>Remaining Claim</u>	<u>Amount</u>	<u>Reason For Proposed Disallowance</u>
Dow Corning Corporation	1740	15326	\$16,094.40	Amended by and duplicative of Proof of Claim #15326 ¹

¹ Proof of Claim #15326 is also objected to on Exhibit C attached hereto.

EXHIBIT B

DEBTORS' TWENTY-SIXTH OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**Exhibit B – Claims To Be Reduced and Allowed**

<u>Claimant</u>	<u>POC #</u>	<u>Priority</u>	<u>Amount of Claim</u>	<u>Modified Claim Amount</u>	<u>Reason For Proposed Modification</u>
Dow Corning Corporation	15326	Unsecured	\$16,173.80	\$16,094.40	Claimant asserts amounts due on account of the sale of certain equipment plus interest and attorney fees. The Modified Claim Amount reflects the total amount due under the invoice for the sale of the equipment only according to the Debtors' books and records.
General Motors Acceptance Corporation	81	Unsecured	\$11,177.72	\$3,322.60	Claimant asserts amounts due on account of a lease of a motor vehicle. The vehicle underlying the lease was returned to the claimant. The Modified Claim Amount reflects the remaining prepetition amounts due under the lease according to the Debtors' books and records.

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